

UNITED STATES DISTRICT COURT  
EASTERN DISTRICT OF NEW YORK

UNITED STATES OF AMERICA,

*Plaintiff,*

v.

JUAN REYES and  
CATHERINE REYES,

*Defendants.*

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No. 1:21-cv-05578

Dist. Judge Margo K. Brodie

Mag. Judge Peggy Kuo

**DECLARATION OF JULIA M. GLEN IN SUPPORT OF PLAINTIFF UNITED STATES  
OF AMERICA'S MOTION FOR SUMMARY JUDGMENT**

I, Julia M. Glen, pursuant to 28 U.S.C. § 1746, declares as follows:

1. I am one of the attorneys with the United States Department of Justice, Tax Division, in Washington, D.C., to whom responsibility for this case has been assigned. In my capacity as a representative of the United States, I am familiar with the pleadings and papers related to this action, and I make this declaration based upon my personal knowledge obtained in my capacity as a member of the case team representing the United States.

2. I am in possession of files of documents maintained in the litigation file that the Tax Division has for this matter.

3. The following exhibits attached hereto are submitted in support of the Plaintiff United States' Motion for Summary Judgment, each of which is a true and correct copy of a document maintained in the United States' litigation file for this case, of which I have custody and control.

a. **Exhibit A** is a true and correct copy of the United States' First Set of Interrogatories served on Juan D. Reyes and Catherine Reyes, which was Exhibit 24 in both Juan Reyes's deposition and Catherine Reyes's deposition.<sup>1</sup>

b. **Exhibit B** are Defendants' Responses to the United States' First Set of Interrogatories to Juan D. Reyes and Catherine Reyes, which was Exhibit 24 in both Juan Reyes's deposition and Catherine Reyes's deposition.

c. **Exhibit C** is a true and correct copy of the deposition transcript of Juan Reyes, that was conducted on December 2, 2023, in Brooklyn, New York, as part of this case.

d. **Exhibit D** is a true and correct copy of the deposition transcript of Catherine Reyes that was conducted on December 1, 2023, in Brooklyn, New York, as part of this case.

e. **Exhibit J**, IRS\_0001610-IRS0001611, is a true and correct copy of a Lloyds Bank statement for account ending in 250 for Mrs. Catherine Reyes and Dr. Juan Reyes, dated January 31, 2012. This document is an excerpt from Exhibit 5 at Juan Reyes's deposition.

f. **Exhibit N**, IRS\_0000393, is a true and correct copy of a letter the IRS received from Sidney Yoskowitz in response to an information document request sent by the IRS to Mr. Yoskowitz during its FBAR investigation of the Defendants which resulted in the FBAR penalties at issue in this litigation. This letter is maintained by the IRS in the IRS's file provided to the United States in this litigation. Mr. Yoskowitz passed away prior to the initiation of this litigation.

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<sup>1</sup> Because this document was an exhibit in both depositions, to avoid duplication it is only included once as an exhibit to this declaration. Similarly-referenced dual deposition exhibits are included only once as an exhibit to this declaration.

g. **Exhibit O**, IRS\_0000438-IRS\_0000442, is a true and correct copy of Juan Reyes's and Catherine Reyes's original joint 2010 Federal Income Tax Return, which was Exhibit 16 at Juan Reyes's deposition and Exhibit 1 at Catherine Reyes's deposition.

h. **Exhibit P**, IRS\_0000443-IRS\_0000450, is a true and correct copy of Juan Reyes's and Catherine Reyes's original joint 2011 Federal Income Tax Return, which was Exhibit 18 at Juan Reyes's deposition and Exhibit 3 at Catherine Reyes's deposition.

i. **Exhibit Q**, IRS\_0000451-IRS\_0000458, is a true and correct copy of Juan Reyes's and Catherine Reyes's original joint 2012 Federal Income Tax Return, which was Exhibit 20 at Juan Reyes's deposition and Exhibit 5 at Catherine Reyes's deposition.

j. **Exhibit R**, IRS\_0001005-IRS\_0001014, is a true and correct copy of Juan Reyes's and Catherine Reyes's amended joint 2010 Federal Income Tax Return, which was Exhibit 17 at Juan Reyes's deposition and Exhibit 2 at Catherine Reyes's deposition.

k. **Exhibit S**, IRS\_0001015-IRS\_0001027, is a true and correct copy of Juan Reyes's and Catherine Reyes's amended joint 2011 Federal Income Tax Return, which was Exhibit 19 at Juan Reyes's deposition and Exhibit 4 at Catherine Reyes's deposition.

l. **Exhibit T**, IRS\_0001028-IRS\_0001041, is a true and correct copy of Juan Reyes's and Catherine Reyes's amended joint 2012 Federal Income Tax Return, which was Exhibit 21 at Juan Reyes's deposition and Exhibit 6 at Catherine Reyes's deposition.

m. **Exhibit U**, IRS\_0000275-IRS\_0000284, is a true and correct copy of a letter and attachment dated March 4, 2014, titled "Offshore Voluntary Disclosures," which was Exhibit 22 in both Juan Reyes's deposition and Catherine Reyes's deposition.

n. **Exhibit V**, IRS\_0000768-IRS\_0000776, is a true and correct copy of Forms TD F 90-22.1 "Report of Foreign Bank and Financial Accounts" for years 2010 through

2012, dated August 3, 2014, reporting the Lloyds Bank account ending in 250, jointly owned by Juan Reyes and Catherine Reyes. These documents are maintained by the IRS in the IRS's file provided to the United States in this litigation.

o. **Exhibit W**, IRS\_0000178 and IRS\_0000180, is a true and correct copy of two documents titled, "Consent to Extend the Time to Assess Civil Penalties Provided by 31 U.S.C. § 5321 for FBAR Violations," with respect to Juan Reyes. These documents are maintained by the IRS in the IRS's file provided to the United States in this litigation.

p. **Exhibit X**, IRS\_0000735 and IRS\_0000737, is a true and correct copy of two documents titled, "Consent to Extend the Time to Assess Civil Penalties Provided by 31 U.S.C. § 5321 for FBAR Violations," with respect to Catherine Reyes. These documents are maintained by the IRS in the IRS's file provided to the United States in this litigation.

q. **Exhibit Y** is a true and correct copy of a letter dated October 18, 2017 from the IRS to Juan Reyes and Catherine Reyes. This document is maintained by the IRS in the IRS's file provided to the United States in this litigation.

r. **Exhibit Z**, IRS\_0000107-IRS\_0000116, is a true and correct copy of an IRS document titled, "FBAR Penalties; Post 10/22/04; SB/SE Examiners Lead Sheet" for Juan Reyes for years 2010, 2011, and 2012. This document is maintained by the IRS in the IRS's file provided to the United States in this litigation.

s. **Exhibit AA**, IRS\_0000819-IRS\_0000829, is a true and correct copy of an IRS document titled, "FBAR Penalties; Post 10/22/04; SB/SE Examiners Lead Sheet" for Catherine Reyes for years 2010, 2011, and 2012. This document is maintained by the IRS in the IRS's file provided to the United States in this litigation.

t. **Exhibit BB**, IRS\_0000117, is a true and correct copy of an IRS document titled, “Willful Penalty Calculation” for Juan Reyes for 2010, 2011 and 2012. This document is maintained by the IRS in the IRS’s file provided to the United States in this litigation.

u. **Exhibit CC**, IRS\_0000681, is a true and correct copy of an IRS document titled, “Willful Penalty Calculation” for Catherine Reyes for 2010, 2011, and 2012. This document is maintained by the IRS in the IRS’s file provided to the United States in this litigation.

v. **Exhibit DD**, REY\_000256-REY\_000273, is a true and correct copy of an IRS Letter 3709 addressed to Juan Reyes dated July 6, 2018, and accompanying attachments. This document was produced by Juan Reyes and Catherine Reyes to the United States in conjunction with discovery in this case.

w. **Exhibit EE**, REY\_000238-REY\_000255, is a true and correct copy of an IRS Letter 3709 addressed to Catherine Reyes dated July 6, 2018, and accompanying attachments. This document was produced by Juan Reyes and Catherine Reyes to the United States in conjunction with discovery in this case.

x. **Exhibit FF**, IRS\_0000031-IRS\_0000033, is a true and correct copy of the IRS Form 13448 Penalty Assessment Certification for Juan Reyes. This document is maintained by the IRS in the IRS’s file provided to the United States in this litigation.

y. **Exhibit GG**, IRS\_0000618-IRS\_0000620, is a true and correct copy of the IRS Form 13448 Penalty Assessment Certification for Catherine Reyes. This document is maintained by the IRS in the IRS’s file provided to the United States in this litigation.

z. **Exhibit HH**, IRS\_0000027-IRS\_0000029, is a true and correct copy of an IRS Letter 3708 to Juan Reyes dated October 22, 2019. This document is maintained by the IRS in the IRS's file provided to the United States in this litigation.

aa. **Exhibit II**, IRS\_0000615-IRS\_0000617, is a true and correct copy of an IRS Letter 3708 to Catherine Reyes dated October 22, 2019. This document is maintained by the IRS in the IRS's file provided to the United States in this litigation.

bb. **Exhibit JJ**, IRS\_0000039-IRS\_0000040, is a true and correct copy of an IRS Form 13449, Agreement to Assessment and Collection of Penalties Under 31 USC 5321(a)(5) and 5321(a)(6) with respect to Juan Reyes. This document is maintained by the IRS in the IRS's file provided to the United States in this litigation.

cc. **Exhibit KK**, IRS\_0000660-IRS\_0000662, is a true and correct copy of an IRS Form 13449, Agreement to Assessment and Collection of Penalties Under 31 USC 5321(a)(5) and 5321(a)(6) with respect to Catherine Reyes. This document is maintained by the IRS in the IRS's file provided to the United States in this litigation.

4. The following exhibits are true and correct copies of certain Lloyds Bank records provided to the United States through Defendants in response to the United States' requests for production of documents in this case. A declaration stating that these records were kept in the regular course of business signed by Alberto Job and Gregory Wear, representatives of KPMG AG, acting Data Agent to former Lloyds Bank Switzerland, is attached hereto as **Exhibit LL**.

a. **Exhibit E**, LLOYD\_000031-LLOYD\_000032, is a true and correct copy of a Joint Account Agreement for Mrs. Catherine Reyes and Dr. Juan Reyes at Lloyds Bank, dated April 19, 1994.

b. **Exhibit F**, LLOYD\_000003-LLOYD\_000013, is a true and correct copy of a document titled, “Application for Opening of an Account and General Conditions,” with respect to Juan Reyes and Catherine Reyes, which was Exhibit 2 at Juan Reyes’s deposition.

c. **Exhibit G**, LLOYD\_0001418-LLOYD\_0001419, is a true and correct copy of the first two pages of a document titled “Statement of Assets and Liabilities as at 31st March 2012 valued in USD” for Mrs. Catherine Reyes and Dr. Juan Reyes, Client ID: 635250, which are the first two pages of Exhibit 4 in Juan Reyes’s deposition and Exhibit 8 in Catherine Reyes’s deposition.

d. **Exhibit H**, LLOYD\_000037, is a true and correct copy of the signature card for Juan Reyes and Catherine Reyes’s joint Lloyds Bank account ending in 250, which was Exhibit 3 at Juan Reyes’s deposition.

e. **Exhibit I**, LLOYD\_000014, is a true and correct copy of a document titled, “Keep Mail Instructions,” which was Exhibit 11 at Juan Reyes’s deposition and Exhibit 18 at Catherine Reyes’s deposition.

f. **Exhibit K**, LLOYD\_000038-LLOYD\_000039, is a true and correct copy of a document titled, “Physical Person – Declaration for US Persons,” for account ending 250 for Mrs. Catherine Reyes and Dr. Juan Reyes, selecting option 2 “I do not authorise you to make any disclosure in connection with US Withholding Tax. I therefore, authorise you to sell all my US Securities with you in the course of the year 2000 and am aware that you will not invest in further US Securities on my account,” which was Exhibit 13 at Juan Reyes’s deposition and Exhibit 16 at Catherine Reyes’s deposition.

g. **Exhibit L**, LLOYD\_000035, is a true and correct copy of a document titled, “Application for an ec/Maestro card,” with respect to Juan Reyes and Catherine Reyes

dated October 19, 2003, which was Exhibit 10 at Juan Reyes's deposition and Exhibit 13 at Catherine Reyes's deposition.

h. **Exhibit M**, LLOYD\_000015, is a true and correct copy of an untitled handwritten document dated September 6, 2002, maintained by Lloyds Bank, which was Exhibit 9 at Juan Reyes's deposition and Exhibit 17 at Catherine Reyes's deposition.

I declare under the penalty of perjury that the foregoing is true and correct.

Executed this 28th day of February, 2023, in Washington, D.C.

/s/ Julia M. Glen  
JULIA M. GLEN  
Trial Attorney  
U.S. Department of Justice



### **CERTIFICATE OF SERVICE**

I certify that on February 28, 2023, I served by electronic mail the foregoing document on the following counsel of record:

Richard E. Lerner, Esq.  
Mazzola Lindstrom LLP  
1350 Avenue of the Americas, Second Floor  
New York, NY 10019  
Email: richard@mazzolalindstrom.com  
**Counsel for the Defendants**

Pursuant to this Court's individual rules, the foregoing document will only be filed when the Motion has been fully briefed, at which time the United States as movant will file the full set of Motion papers with the Court using the CM/ECF system, which will send notification of such filing to all registered CM/ECF participants.

*/s/ Philip L. Bednar*

PHILIP L. BEDNAR  
Trial Attorney  
Civil Trial Section, Northern Region